1 2	EDMUND G. BROWN JR., Attorney General of the State of California GREGORY J. SALUTE Supervising Deputy Attorney General KEVIN J. RIGLEY, State Bar No. 131800 Deputy Attorney General 300 So. Spring Street, Suite 1702 Los Angeles, CA 90013	
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4		
5	Telephone: (213) 620-2558 Facsimile: (213) 897-2804	
6		
7	Attorneys for Complainant	
8	BEFORE THE CALIFORNIA BOARD OF ACCOUNTANCY DEPARTMENT OF CONSUMER AFFAIRS STATE OF CALIFORNIA	
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11	In the Matter of the Accusation Against:	Case No. AC 2009 12
12	WILLIAM F. YING	ACCUSATION
13	888 S. Figueroa Street, Suite 1990 Los Angeles, CA 90017-5468	ACCUSATION
14	Certified Public Accountant Certificate No. 29678	
15	Respondent.	
16		
17	Complainant alleges:	
18	PARTIES	
19	1. Patti Bowers (Complainant) brings this Accusation solely in her official	
20	capacity as the Executive Officer of the California Board of Accountancy, Department of	
21	Consumer Affairs.	
22	2. On or about April 25, 1980, the California Board of Accountancy (Board)	
23	issued Certified Public Accountant Certificate No. 29678 to William F. Ying (Respondent). The	
24	Certified Public Accountant Certificate was in full force and effect at all times relevant to the	
25	charges brought herein and will expire on June 30, 2010, unless renewed.	
26	<i>///</i>	
27	///	
28	///	

JURISDICTION 1 This Accusation is brought before the Board, under the authority of the 2 3. following laws. All section references are to the Business and Professions Code unless otherwise 3 4 indicated. STATUTORY PROVISIONS 5 Section 5063 states, in pertinent part: 4. 6 A licensee shall report to the board in writing of the occurrence of any of "(a) 7 the following events occurring on or after January 1, 1997, within 30 days of the date the licensee 8 has knowledge of these events: 9 10 The cancellation, revocation, or suspension of the right to practice (3) 11 as a certified public accountant or a public accountant before any governmental body or agency." 12 Section 5100 states, in pertinent part: 13 "After notice and hearing the board may revoke, suspend, or refuse to renew any 14 permit or certificate granted under Article 4 (commencing with Section 5070) and Article 5 15 (commencing with Section 5080), or may censure the holder of that permit or certificate for 16 unprofessional conduct that includes, but is not limited to, one or any combination of the 17 following causes: 18 19 Willful violation of this chapter or any rule or regulation promulgated by "(g) 20 21 the board under the authority granted under this chapter. Suspension or revocation of the right to practice before any governmental "(h) 22 body or agency." 23 24 /// /// 25 26 111 27 ///

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COST RECOVERY

6. Section 5107, subdivision (a) states:

"The executive officer of the board may request the administrative law judge, as part of the proposed decision in a disciplinary proceeding, to direct any holder of a permit or certificate found to have committed a violation or violations of this chapter to pay to the board all reasonable costs of investigation and prosecution of the case, including, but not limited to, attorneys' fees. The board shall not recover costs incurred at the administrative hearing."

FIRST CAUSE FOR DISCIPLINE

(Suspension or Revocation Before Any Governmental Agency)

7. Respondent is subject to disciplinary action under section 5100, subdivision (h), in that on or about October 9, 2007, Respondent violated the Accountancy Act when his right to practice as a certified public accountant before the Internal Revenue Service (IRS) was suspended for an indefinite period.

SECOND CAUSE FOR DISCIPLINE

(Failure to Report to the Board in Writing of Suspension)

8. Respondent is subject to disciplinary action under section 5100, subdivision (g), in that Respondent willfully violated section 5063, subdivision (a)(3) after he failed to notify the Board in writing within 30 days (by November 9, 2007) that his right to practice as a certified public accountant before the Internal Revenue Service (IRS) had been suspended on October 9, 2007 for an indefinite period.

PRAYER

WHEREFORE, Complainant requests that a hearing be held on the matters herein alleged, and that following the hearing, the California Board of Accountancy issue a decision:

1. Revoking or suspending or otherwise imposing discipline upon Certified Public Accountant Certificate No. 29678, issued to Respondent;

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Ordering Respondent to pay the Board the reasonable costs of the .2. investigation and enforcement of this case, pursuant to section 5107; and

Taking such other and further action as deemed necessary and proper.

Executive Officer California Board of Accountancy Department of Consumer Affairs State of California Complainant

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